



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: HARTLAND MUNICIPAL WATER UTILITY

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Principal Office: 210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

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For the Year Ended: DECEMBER 31, 1997

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JOICELYN SCHWAGER of  
(Person responsible for accounts)

\_\_\_\_\_, HARTLAND MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/26/1998  
(Date)

FINANCE DIRECTOR / TREASURER

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** HARTLAND MUNICIPAL WATER UTILITY**Utility Address:** 210 COTTONWOOD AVENUE  
HARTLAND, WI 53029**When was utility organized?** 12/31/1933**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JOICELYN SCHWAGER**Title:** FINANCE DIRECTOR**Office Address:**210 COTTONWOOD AVENUE  
P.O. BOX 260  
HARTLAND, WI 53029**Telephone:** (414) 368 - 2714**Fax Number:** (414) 367 - 2430**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** RENEE MESSING**Title:** CPA**Office Address:** CONLEY MCDONALD, LLP  
19601 W. BLUEMOUND RD. SUITE 3  
BROOKFIELD, WI 53045**Telephone:** (414) 796 - 0701**Fax Number:** (414) 796 - 8422**E-mail Address:** rmessing@conleymcdonald.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** RENEE MESSING**Title:** CPA**Office Address:** CONLEY MCDONALD, LLP  
19601 W. BLUEMOUND RD. SUITE 3  
BROOKFIELD, WI 53045**Telephone:** (414) 796 - 0701**Fax Number:** (414) 796 - 8422**E-mail Address:** rmessing@conleymcdonald.com**Date of most recent audit report:** 3/20/1998**Period covered by most recent audit:** 12/31/97

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JAMES WILSON**Title:** DPW DIRECTOR**Office Address:**

210 COTTONWOOD AVENUE

P.O. BOX 260

HARTLAND, WI 53029

**Telephone:** (414) 367 - 2714**Fax Number:** (414) 367 - 2430**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

JAMES JAHNKE, TREASURER

CHUCK KUHTZ, PRESIDENT

PAT O' DRISCOLL

CHRIS SEELY

JERRY UNDERBERG

JAMESQ WILSON, DPW DIRECTOR

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	748,163	725,662	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	286,439	299,200	<b>2</b>
Depreciation Expense (403)	105,716	98,020	<b>3</b>
Amortization Expense (404-407)	0		<b>4</b>
Taxes (408)	116,318	107,656	<b>5</b>
<b>Total Operating Expenses</b>	<b>508,473</b>	<b>504,876</b>	
<b>Net Operating Income</b>	<b>239,690</b>	<b>220,786</b>	
Income from Utility Plant Leased to Others (412-413)	0		<b>6</b>
<b>Utility Operating Income</b>	<b>239,690</b>	<b>220,786</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		<b>7</b>
Income from Nonutility Operations (417)	0		<b>8</b>
Nonoperating Rental Income (418)	0		<b>9</b>
Interest and Dividend Income (419)	50,575	62,691	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	82	<b>11</b>
<b>Total Other Income</b>	<b>50,575</b>	<b>62,773</b>	
<b>Total Income</b>	<b>290,265</b>	<b>283,559</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>12</b>
Other Income Deductions (426)	0		<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>290,265</b>	<b>283,559</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0		<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	22,322	42,679	<b>17</b>
Other Interest Expense (431)	0		<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>22,322</b>	<b>42,679</b>	
<b>Net Income</b>	<b>267,943</b>	<b>240,880</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,793,692	1,552,812	<b>20</b>
Balance Transferred from Income (433)	267,943	240,880	<b>21</b>
Miscellaneous Credits to Surplus (434)	0		<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>23</b>
Appropriations of Surplus--Debit (436)	0		<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,061,635</b>	<b>1,793,692</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
UTILITY INVESTMENT INCOME	50,575	5
<b>Total (Acct. 419):</b>	<b>50,575</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	748,163	0	0	0	<b>748,163</b>	<b>1</b>
Less: interdepartmental sales	0		0		<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0			<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>748,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>748,163</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	123,345		<b>123,345</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	8,013		<b>8,013</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>131,358</b>	<b>0</b>	<b>131,358</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,503,079	6,212,882	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,120,008	1,032,342	<b>2</b>
<b>Net Utility Plant</b>	<b>5,383,071</b>	<b>5,180,540</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	0		<b>6</b>
Special Funds (125)	349,153	370,010	<b>7</b>
<b>Total Other Property and Investments</b>	<b>349,153</b>	<b>370,010</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,219	6,119	<b>8</b>
Temporary Cash Investments (132)	393,746	411,024	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	179,113	174,591	<b>11</b>
Other Accounts Receivable (143)	5,535	1,634	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	1,191	1,393	<b>14</b>
Materials and Supplies (150)	19,552	18,030	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)		2,769	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>600,356</b>	<b>615,560</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	108,483		<b>20</b>
<b>Total Deferred Debits</b>	<b>108,483</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>6,441,063</b>	<b>6,166,110</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,148,066	960,526	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,061,635	1,793,692	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,209,701</b>	<b>2,754,218</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)			<b>24</b>
Advances from Municipality (223)	337,039	504,960	<b>25</b>
Other Long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>337,039</b>	<b>504,960</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	6,832	20,631	<b>28</b>
Payables to Municipality (233)	0		<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	644	8,504	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>7,476</b>	<b>29,135</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,886,847	2,877,797	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>6,441,063</b>	<b>6,166,110</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,431,347	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	71,732				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>6,503,079</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,120,008	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>1,120,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,383,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,032,342				<b>1,032,342</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	105,716				<b>105,716</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,711				<b>1,711</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>107,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,427</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	19,761				<b>19,761</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>19,761</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,761</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,120,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,120,008</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.70%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	19,552	18,030	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>19,552</u>	<u>18,030</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	960,526	1
<b>Changes during year (explain):</b>		
REPAYMENT OF ADVANCE TO TIF DISTRICT	187,540	2
<b>Balance end of year</b>	<b>1,148,066</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
\$200,000 ADVANCE	04/19/1990	04/19/1999	6.00%	99,118	<b>1</b>
\$200,000 NOTES	07/17/1987	07/17/1997	7.00%	0	<b>2</b>
\$325,000 NOTES	12/01/1994	12/01/1999	6.00%	225,000	<b>3</b>
\$129,210 NOTES	11/15/1988	11/15/1998	7.00%	12,921	<b>4</b>
<b>Total for Account 223</b>				<b><u>337,039</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year		<b>1</b>
<b>Accruals:</b>		
Charged water department expense	116,318	<b>2</b>
Charged electric department expense		<b>3</b>
Charged sewer department expense	2,454	<b>4</b>
<b>Other (explain):</b>		
NONE		<b>5</b>
<b>Total Accruals and other credits</b>	<b>118,772</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	107,279	<b>6</b>
Social Security taxes	10,555	<b>7</b>
PSC Remainder Assessment	938	<b>8</b>
<b>Other (explain):</b>		
NONE		<b>9</b>
<b>Total payments and other debits</b>	<b>118,772</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE				0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
7/17/87-200,000 NOTES	641	759	1,400	0	2
11/15/86-129,210 NOTES	235	1,790	1,906	119	3
4/19/90-200,000 ADVANCE	6,115	2,603	8,718	0	4
12/1/94-325,000 NOTES	1,513	17,170	18,158	525	5
<b>Subtotal</b>	<b>8,504</b>	<b>22,322</b>	<b>30,182</b>	<b>644</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,504</b>	<b>22,322</b>	<b>30,182</b>	<b>644</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,877,797					2,877,797	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
RESIDENTIAL EQUIVALENT ATTACHMENT FEES	9,050					9,050	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>2,886,847</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,886,847</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
CONSTRUCTION FUND	349,153	3
<b>Total (Acct. 125):</b>	<b>349,153</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	179,113	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>179,113</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
MISCELLANEOUS SERVICE INVOICES	5,535	11
<b>Total (Acct. 143):</b>	<b>5,535</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT USER CHARGES ON TAXROLL	1,191	12
<b>Total (Acct. 145):</b>	<b>1,191</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING	108,483	15
<b>Total (Acct. 183):</b>	<b>108,483</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	6,286,248	0	0	0	<b>6,286,248</b>	<b>1</b>
Materials and Supplies	18,791	0	0	0	<b>18,791</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,076,175	0	0	0	<b>1,076,175</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,882,322	0	0	0	<b>2,882,322</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,346,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,346,542</b>	
Net Operating Income	239,690	0	0	0	<b>239,690</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>10.21%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>10.21%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,054,296	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,927,663	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,981,959</b>	
<b>Net Income</b>		
Net Income	267,943	5
<b>Percent Return on Proprietary Capital</b>	<b>8.99%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

---

**2. Leaseholder changes.**

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**3. Extensions of service.**

---

**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

DURING 1997, THE UTILITY INCURRED COSTS OF \$108,483 FOR WATER TOWER PAINTING. A REQUEST WILL BE SUBMITTED TO THE PSC FOR PERMISSION TO AMORTIZE THIS COST OVER A 5 YEAR PERIOD BEGINNING IN 1998.

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### Identification and Ownership (Page iv)

December 10, 1998

Ms. Joicelyn Schwager, Finance Director  
Hartland Municipal Water Utility  
210 Cottonwood Avenue  
Post Office Box 260  
Hartland, WI 53029-0260

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-JPL-2480

Dear Ms. Schwager:

Paragraph No. 2 of our letter dated December 12, 1996, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 2.00 percent, to be effective on January 1, 1997. The revised rate of 2.00 percent was not used during 1997, rather the old rate of 1.70 percent was used as reported on page F-8, line 22. Please note that the revised composite depreciation rate of 2.00 percent should be used beginning in 1998. If you have any questions, please contact me at (608) 266-1282.

Sincerely,

James P. Luckow  
Depreciation Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	732,705	1
<b>Total Sales of Water</b>	<b>732,705</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,568	2
Miscellaneous Service Revenues (471)	3,358	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,532	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>15,458</b>	
<b>Total Operating Revenues</b>	<b>748,163</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	37,458	8
Pumping Expenses (620-625)	34,777	9
Water Treatment Expenses (630-635)	22,081	10
Transmission and Distribution Expenses (640-655)	75,979	11
Customer Accounts Expenses (901-904)	20,470	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	95,674	14
<b>Total Operation and Maintenance Expenses</b>	<b>286,439</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	105,716	15
Amortization Expense (404-407)		16
Taxes (408)	116,318	17
<b>Total Other Operating Expenses</b>	<b>222,034</b>	
<b>Total Operating Expenses</b>	<b>508,473</b>	
<b>NET OPERATING INCOME</b>	<b>239,690</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

<b>Particulars (a)</b>	<b>Average No. Customers (b)</b>	<b>Thousands of Gallons of Water Sold (c)</b>	<b>Amounts (d)</b>	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	4	40	60	<b>1</b>
Commercial	9	1,334	2,001	<b>2</b>
Industrial	5	102	153	<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>18</b>	<b>1,476</b>	<b>2,214</b>	
Metered Sales to General Customers (461)				
Residential	1,738	146,069	313,273	<b>4</b>
Commercial	265	78,086	130,146	<b>5</b>
Industrial	65	19,854	34,640	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>2,068</b>	<b>244,009</b>	<b>478,059</b>	
Private Fire Protection Service (462)	10		6,547	<b>7</b>
Public Fire Protection Service (463)	1		226,180	<b>8</b>
Other Sales to Public Authorities (464)	33	10,501	19,705	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>2,130</b>	<b>255,986</b>	<b>732,705</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	226,180	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>226,180</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,568	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,568</b>	
<b>Miscellaneous Service Revenues (471):</b>		
HYDRANT USE SERVICE CHARGES	2,390	7
REPAIR WATER SERVICES, CURB STOPS, VALVES, HYDRANTS	968	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>3,358</b>	
<b>Rents from Water Property (472):</b>		
NONE		9
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	8,532	11
<b>Other (specify):</b>		
NONE		12
<b>Total Other Water Revenues (474)</b>	<b>8,532</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	17,375	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	21	3
Maintenance of Water Source Plant (605)	20,062	4
<b>Total Source of Supply Expenses</b>	<b>37,458</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	1,400	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	30,884	7
Operation Supplies and Expenses (623)	241	8
Maintenance of Pumping Plant (625)	2,252	9
<b>Total Pumping Expenses</b>	<b>34,777</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	8,215	10
Chemicals (631)	9,084	11
Operation Supplies and Expenses (632)	1,506	12
Maintenance of Water Treatment Plant (635)	3,276	13
<b>Total Water Treatment Expenses</b>	<b>22,081</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	291	14
Operation Supplies and Expenses (641)	99	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,041	16
Maintenance of Mains (651)	24,301	17
Maintenance of Services (652)	28,293	18
Maintenance of Meters (653)	5,992	19
Maintenance of Hydrants (654)	12,547	20
Maintenance of Other Plant (655)	415	21
<b>Total Transmission and Distribution Expenses</b>	<b>75,979</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,730	22
Accounting and Collecting Labor (902)	17,704	23
Supplies and Expenses (903)	1,036	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>20,470</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	22,083	27
Office Supplies and Expenses (921)	2,639	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	21,104	30
Property Insurance (924)	11,500	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	33,990	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,595	35
Transportation Expenses (933)	2,763	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>95,674</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>286,439</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		107,279	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,454	<b>2</b>
<b>Net property tax equivalent</b>		<b>104,825</b>	
Social Security		10,555	<b>3</b>
PSC Remainder Assessment		938	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>116,318</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.195433				3
County tax rate	mills		2.678428				4
Local tax rate	mills		4.637319				5
School tax rate	mills		12.495559				6
Voc. school tax rate	mills		1.333580				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>21.340319</b>				10
Less: state credit	mills		1.723969				11
<b>Net tax rate</b>	mills		<b>19.616350</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>4.637319</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.829139</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>18.466458</b>				17
<b>Total Tax Rate</b>	mills		<b>21.340319</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.865332</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.616350</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.974653</b>				21
Utility Plant, Jan. 1	\$	<b>6,212,882</b>	6,212,882				22
Materials & Supplies	\$	<b>18,030</b>	18,030				23
<b>Subtotal</b>	\$	<b>6,230,912</b>	<b>6,230,912</b>				24
Less: Plant Outside Limits	\$	<b>30,030</b>	30,030				25
<b>Taxable Assets</b>	\$	<b>6,200,882</b>	<b>6,200,882</b>				26
Assessment Ratio	dec.		1.019200				27
<b>Assessed Value</b>	\$	<b>6,319,939</b>	<b>6,319,939</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.974653</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>107,279</b>	<b>107,279</b>				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>107,279</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,877		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	133,535		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>153,412</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	714		12
Structures and Improvements (321)	292,624		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	46,924		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	145,456		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>485,718</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	12,923	1,471	23
<b>Total Water Treatment Plant</b>	<b>12,923</b>	<b>1,471</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	700		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			19,877	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			133,535	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>153,412</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			714	12
Structures and Improvements (321)			292,624	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			46,924	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			145,456	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>485,718</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,394	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>14,394</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			700	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,082,001		26
Transmission and Distribution Mains (343)	3,154,938	131,541	27
Fire Mains (344)	934		28
Services (345)	538,886	72,901	29
Meters (346)	176,270	50,062	30
Hydrants (348)	368,438	14,858	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>5,322,167</b>	<b>269,362</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)		9,788	34
Office Furniture and Equipment (391)	1,555		35
Computer Equipment (391.1)	43,601	3,032	36
Transportation Equipment (392)	41,061	23,292	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	5,594	3,013	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)	55,346		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	19,773		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>166,930</b>	<b>39,125</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,141,150</b>	<b>309,958</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>6,141,150</b>	<b>309,958</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>1,082,001</b>	<b>26</b>
Transmission and Distribution Mains (343)	6,896		<b>3,279,583</b>	<b>27</b>
Fire Mains (344)			<b>934</b>	<b>28</b>
Services (345)	6,105		<b>605,682</b>	<b>29</b>
Meters (346)	5,460		<b>220,872</b>	<b>30</b>
Hydrants (348)	1,300		<b>381,996</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>19,761</b>	<b>0</b>	<b>5,571,768</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>0</b>	<b>33</b>
Structures and Improvements (390)			<b>9,788</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>1,555</b>	<b>35</b>
Computer Equipment (391.1)			<b>46,633</b>	<b>36</b>
Transportation Equipment (392)			<b>64,353</b>	<b>37</b>
Stores Equipment (393)			<b>0</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>8,607</b>	<b>39</b>
Laboratory Equipment (395)			<b>0</b>	<b>40</b>
Power Operated Equipment (396)			<b>0</b>	<b>41</b>
Communication Equipment (397)			<b>55,346</b>	<b>42</b>
SCADA Equipment (397.1)			<b>0</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>19,773</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>206,055</b>	
<b>Total utility plant in service directly assignable</b>	<b>19,761</b>	<b>0</b>	<b>6,431,347</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>19,761</b>	<b>0</b>	<b>6,431,347</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			26,690	26,690	1
February			24,656	24,656	2
March			26,655	26,655	3
April			25,687	25,687	4
May			28,447	28,447	5
June			32,866	32,866	6
July			29,429	29,429	7
August			26,899	26,899	8
September			27,456	27,456	9
October			28,877	28,877	10
November			25,358	25,358	11
December			24,209	24,209	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>327,229</b>	<b>327,229</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				255	13
Less: Other utility use				18,742	14
Other utility use explanation:					15
HYDRANT FLUSHING, WATER TOWER PAINTING, WELL LUBRICATION, MAIN BREAKS.					
Water pumped into distribution system				308,232	16
Less: Water sold				255,986	17
Losses and unaccounted for				52,246	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,488	21
Date of maximum: 6/13/1997					22
Cause of maximum:					23
DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				501	24
Date of minimum: 9/4/1997					25
Total KWH used for pumping for the year				521,655	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #2	#2	82	15	670	Yes	<b>1</b>
DEEP WELL #3	#3	142	36	1,200	Yes	<b>2</b>
WELL #4	#4	89	18	300	Yes	<b>3</b>
WELL #5	#5	81	15	1,100	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#3	#4	<b>1</b>
Location	WELL #2	DEEP WELL #3	WELL #4	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AMERICAN WELL	BYRON-JACKSON	BYRON JACKSON	<b>5</b>
Year Installed	1956	1974	1972	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	670	1,200	300	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	<b>9</b>
Year Installed	1956	1974	1972	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	30	30	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#5	#6	#7	<b>14</b>
Location	WELL #5	WELL #3	WELL #3	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	BYRON JACKSON	CRANE DONNING	CRANE DONNING	<b>18</b>
Year Installed	1983	1974	1974	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,100	1,000	500	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	<b>22</b>
Year Installed	1983	1974	1974	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	100	75	40	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#8			<b>1</b>
Location	WELL #3			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	CRANE DONNING			<b>5</b>
Year Installed	1974			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	500			<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTORS			<b>9</b>
Year Installed	1974			<b>10</b>
Type	ELECTRIC			<b>11</b>
Horsepower	40			<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	BRISTLECONE	DEEP WELL #3	HARTRIDGE	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>4</b>
				<b>5</b>
Year constructed	1995	1979	1975	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	164	167	166	<b>10</b>
Total capacity in gallons	300,000	550,000	250,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>15</b>
				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	HILL STREET	WELL #3		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		<b>4</b>
				<b>5</b>
Year constructed	1974	1973		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	186	184		<b>10</b>
Total capacity in gallons	250,000	44,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>15</b>
				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	2,785				2,785
M	D	6.000	79,441		1,724		77,717
M	D	8.000	67,455	84			67,539
M	D	12.000	39,811	1,640			41,451
Total Within Municipality			189,492	1,724	1,724	0	189,492
Total Utility			189,492	1,724	1,724	0	189,492

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,009				1,009		1
M	1.000	764	30	33		761		2
M	1.500	38				38		3
M	2.000	25				25		4
M	3.000	7				7		5
M	6.000	23	1			24		6
M	8.000	1				1		7
<b>Total Utility</b>		<b>1,867</b>	<b>31</b>	<b>33</b>	<b>0</b>	<b>1,865</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,919	292	253		1,958	353	1
0.750	126	12			138	11	2
1.000	98	19			117	11	3
1.250	1				1	0	4
1.500	55	14	6		63	22	5
2.000	15	4	1		18	2	6
3.000	6			(3)	3	1	7
4.000	1				1	1	8
8.000	1				1		9
<b>Total:</b>	<b>2,222</b>	<b>341</b>	<b>260</b>	<b>(3)</b>	<b>2,300</b>	<b>401</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,674	135	19	17		113	1,958	1
0.750	101	20	7	5		5	138	2
1.000	6	65	29	3	1	13	117	3
1.250				1			1	4
1.500		48	8			7	63	5
2.000		11	1	4		2	18	6
3.000			1	2			3	7
4.000				1			1	8
8.000		1					1	9
<b>Total:</b>	<b>1,781</b>	<b>280</b>	<b>65</b>	<b>33</b>	<b>1</b>	<b>140</b>	<b>2,300</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	416	16	4	12	440	2
<b>Total Fire Hydrants</b>	<b>416</b>	<b>16</b>	<b>4</b>	<b>12</b>	<b>440</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	428
Number of distribution system valves end of year:	554
Number of distribution valves operated during year:	554

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 625: WELL #5 WAS COMPLETELY REHABILITATED IN 1996. IN 1997 THIS ACCOUNT CONTAINS ONLY SMALL MAINTENANCE EXPENSES

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### Water Utility Plant in Service (Page W-08)

A/C 392: ADDITIONS INCLUDE THE PURCHASE OF A 1997 CHASE TRACTOR

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### Water Mains (Page W-15)

All additions were financed by proceeds from long-term debt.

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### Water Services (Page W-16)

All additions were financed by proceeds from long-term debt.

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### Meters (Page W-17)

IN 1996, 3 HYDRANT METERS WERE INCORRECTLY INCLUDED IN THE 3" METERS.

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### Hydrants and Distribution System Valves (Page W-18)

In 1997 the DPW director physically counted all the fire hydrants. It was noted that 12 hydrants had been missed in the past years.

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